Index to Volume 32 — 2002

ARTICLES (by author)

Aisbitt, Sally; Harmonisation of financial reporting before the European Company Law Directives: the case of the Nordic Companies Act. **105**.
Arnold, A. J. and Matthews, D. R.; Corporate financial disclosures in the UK, 1920–50: the effects of legislative change and managerial discretion. **3**.
Arnold, A. J. and McCartney, S.; The beginnings of accounting for capital consumption: disclosure practices in the British railway industry 1830–55. **195**.

Chen, Gongmeng; Firth, Michael and Kim, Jeong-Bon; The use of accounting information for the valuation of dual-class shares listed on China's stock markets. **123**.
Conyon, Martin J. and Florou, Annita; Top executive dismissal, ownership and corporate performance. **209**.

Dobbs, Ian M. and Miller, Anthony D.; Capital budgeting, valuation and personal taxes. **227**.
Donnelly, Raymond and Lynch, Caitriona; The ownership structure of UK firms and the informativeness of accounting earnings. **245**.

Ezzamel, Mahmoud; Accounting working for the state: tax assessment and collection during the New Kingdom, ancient Egypt. **17**.

Fleischman, Richard K. and Macve, Richard H.; Coals from Newcastle: an evaluation of alternative frameworks for interpreting the development of cost management accounting in Northeast coal mining during the British Industrial Revolution. **133**.
Flesher, Dale L. and Zarzeski, Marilyn Taylor; The roots of operational (value for money) auditing in English-speaking nations. **93**.

Gough, Fiona Anderson; Grey, Christopher and Robson, Keith; Accounting professionals and the accounting profession: linking conduct and context. **41**.

Hussain, Simon; UK brokers' characteristics: does size matter? **153**.

Lee, T.A.; The contributions of Alexander Thomas Niven and John Ballantine Niven to the international history of modern public accountancy. **79**.
Pierce, Aileen and Weetman, Pauline; Measurement of de facto harmonisation: implications of non-disclosure for research planning and interpretation. **259**.

Richardson, Alan J. and MacDonald, Laura D.; Linking international business theory to accounting history: implications of the international evolution of the state and the firm for accounting history research. **67**.

Vanstraelen, Ann; Auditor economic incentives and going-concern opinions in a limited litigious European business environment: empirical evidence from Belgium. **171**.

ARTICLES (by title)

Accounting professionals and the accounting profession: linking conduct and context *by* Fiona Anderson-Gough, Christopher Grey and Keith Robson. **41**.
Accounting working for the state; tax assessment and collection during the New Kingdom, ancient Egypt *by* Mahmoud Ezzamel. **17**.
Auditor economic incentives and going-concern opinions in a limited litigious Continental European business environment: empirical evidence from Belgium *by* Ann Vanstraelen. **171**.

Beginnings of accounting for capital consumption: disclosure practices in the British railway industry, 1830–55 *by* A. J. Arnold and S. McCartney. **195**.

Coals from Newcastle: an evaluation of alternative frameworks for interpreting the development of cost management accounting in Northeast coal mining during the British Industrial Revolution *by* Richard K. Fleischman and Richard H. Macve. **133**.
Contributions of Alexander Thomas Niven and John Ballantine Niven to the international history of modern public accountancy *by* T. A. Lee. **79**.

Corporate financial disclosures in the UK, 1920–50: the effects of legislative change and managerial discretion *by* A. J. Arnold and D. R. Matthews. **3**.

Capital budgeting, valuation and personal taxes *by* Ian M. Dobbs and Anthony D. Miller. **227**.

Harmonisation of financial reporting before the European Company Law Directives: the case of the Nordic Companies Act *by* Sally Aisbit. **105**.

Linking international business theory to accounting history: implications of the international evolution of the state and the firm for accounting history research *by* Alan J. Richardson and Laura D. MacDonald. **67**.

Measurement of de facto harmonisation: implications of non-disclosure for research planning and interpretation *by* Aileen Pierce and Pauline Weetman. **259**.

Ownership structure of UK firms and the informativeness of accounting earnings *by* Raymond Donnelly and Caitriona Lynch. **245**.

Roots of operational (value for money) auditing in English-speaking nations *by* Dale L. Flesher and Marilyn Taylor Zarzeski. **93**.

Top executive dismissal, ownership and corporate performance *by* Martin J. Conyon and Annita Florou. **209**.

UK brokers' characteristics: does size matter? *by* Simon Hussain. **153**.

BOOKS REVIEWED

Arnold, A. J.; Recording an empire: an accounting history of Imperial Chemical Industries Ltd 1926–1976. **187**.

Baxter, T.; A future for the accountancy profession: the question of closure and integration 1957–70. **275**.

Broadbent, Jane; Grounded theory in management research. **57**.

Gore, Pelham; Behind closed doors. **58**.

Holland, John; Market metrics: what shall we tell the shareholder? **279**.

Mills, Roger; Attitudes of UK managers to risk and uncertainty. **188**.

Milne, Markus J.; The professional accounting bodies and the provision of education and training in relation to environmental issues. **188**.

Parker, R. H.; The auditors talk. An oral history of a profession from the 1920s to the present day. **119**.

Pendlebury, Maurice; Beyond results: accountability, discretion and performance budget reform. **277**.

Solomon, Ira; Understanding auditor-client relationships: a multi-faceted analysis. **278**.

Zeff, Stephen. The Murphy-Kirk-Beresford correspondence 1982–1996: commentary on the development of financial accounting standards. **276**.